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Atty. Doc. No.: Nisshin-2

**DECLARATION AND
POWER OF ATTORNEY
(Utility Patent Application)**

As a below named inventor, I hereby declare:

My residence, post office address and citizenship are as stated below next to my name,

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below), of the subject matter which is claimed and for which a patent is sought on the invention entitled:

ACIDIC EMULSIFIED MAYONNAISE-LIKE FOOD

the specification of which:

___ is attached hereto

___ was filed on _____ as Application Serial
No. _____ with amendment(s) filed _____

XX was filed as PCT international application:

serial number PCT/JP2003/009597 on July 29, 2003
and was amended under PCT Article 19 on _____

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the patentability of this application in accordance with Title 37, Code of Federal Regulations section 1.56.

I hereby claim foreign priority benefits under Section 119 of Title 35, United States Code for the above-identified US patent application based on the patent or inventor's certificate identified below and having a filing date before that of the US patent application for which priority is claimed:

<u>Application No</u>	<u>Country</u>	<u>Filing Date</u>	<u>Priority Claimed under 35 USC 119</u>
JP2002-333092	Japan	November 18, 2002	YES

I hereby claim the benefit under Section 120 and/or Section 119(e) of Title 35 of the United States Code of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by Section 112 of Title 35 of the United States Code, I acknowledge the duty to disclose material information, as defined in Section 1.56 of Title 37 of the Code of Federal Regulations, which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

<u>Application Serial No.</u>	<u>Filing Date</u>	<u>Status</u>		
		<u>Patented</u>	<u>Pending</u>	<u>Abandoned</u>

Power of attorney:

As a named inventor, I hereby appoint (Customer No. 007265):

Peter L. Michaelson (Reg. No. 30,090)
Janet M. Skafar (Reg. No. 41,315)
George Wolken, Jr. (Reg. No. 30,441)
Arthur L. Liberman (Reg. No. 22,698)
Alberta A. Vitale (Reg. No. 41,520)
Jeremiah G. Murray (Reg. No. 20,533)
John T. Peoples (Reg. No. 28,250)
Ronald L. Drumheller (Reg. No. 25,674)
Edward M. Fink (Reg. No. 19,640)

as my attorneys to prosecute this application and to transact all business in the United States Patent and Trademark Office in connection therewith.

Direct all correspondence to Customer Number 007265 at the following address:

MICHAELSON & ASSOCIATES
Parkway 109 Office Center
328 Newman Springs Road
P.O. Box 8489
Red Bank, New Jersey 07701.

Direct all telephone calls to: (732) 530-6671.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

1-00
First inventor:

Full name: SAITO Yasunobu _____
last first middle

Residence: Yokosuka-shi, Kanagawa, Japan JPX

Post Office address: c/o The Nisshin Oil Group, Ltd.,
Yokosuka Administration Dept., Food R & D
Center, 1, Shinmei-cho,
post office & box number

Yokosuka-shi, Kanagawa 239-0832 Japan
city, state, zip code country

Citizenship: Japan
country

Signature: Yasunobu Saito

Date: Apr. 12, 2005

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

2-00
Second inventor:

Full name: HARADA Youji
last first middle

Residence: Yokosuka-shi Kanagawa, Japan Jpx

Post Office address: c/o The Nisshin Oil Co. Group, Ltd.,
Yokosuka Administration Dept., Food R & D
Center, 1, Shinmei-cho,
post office & box number

Yokosuka-shi, Kanagawa 239-0832 Japan
city, state, zip code country

Citizenship: Japan
country

Signature: Youji Harada

Date: Apr. 11. 2005

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

3-00
Third inventor:

Full name: WATANABE Kazuko _____
last first middle

Residence: Yokosuka-shi, Kanagawa, Japan JPX

Post Office address: c/o The Nisshin Oil Co. Group, Ltd.,
Yokosuka Administration Dept., Food R & D
Center, 1, Shinmei-cho,
post office & box number

Yokosuka-shi, Kanagawa 239-0832 Japan
city, state, zip code country

Citizenship: Japan
country

Signature: Kazuko Watanabe

Date: Apr. 11. 2005

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

4-00
Fourth inventor:

Full name: MUROGA Kaori
last first middle

Residence: Yokosuka-shi, Kanagawa, Japan JPx

Post Office address: c/o The Nisshin OilliO Group, Ltd.,
Yokosuka Administration Dept., Food R & D
Center, 1, Shinmei-cho,
post office & box number

Yokosuka-shi, Kanagawa 239-0832 Japan
city, state, zip code country

Citizenship: Japan
country

Signature: Kaori Muroga

Date: Apr. 11. 2005